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Date: May 2, 2007

Re: Application/Control Number: 10/661,932

Top-load Sink/Laundry Combo

Sir,

In response to the Office Action Summary, dated April 5, 2007 enclosed herewith is a modified list of claims rewritten in accordance with 35 U.S.C. 112, 2nd paragraph and your comments.

In accordance with this modification claims 49-56 are withdrawn (canceled) and rewritten as new numbered 60-67.

Please see enclosed new list of claims.

Thank you,

Boris Usherovich